



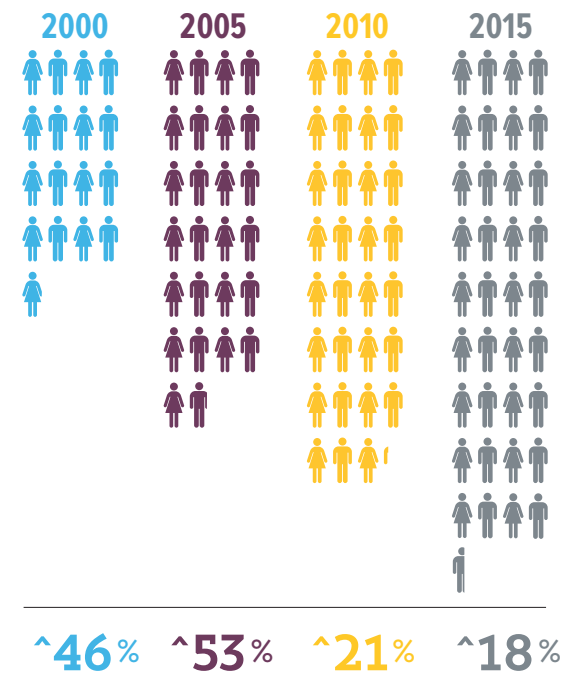
# LOUDOUN COUNTY BUDGET-IN-BRIEF

# DEMOGRAPHICS

= 10,000 PEOPLE

## POPULATION COUNTYWIDE

Loudoun County has been one of the fastest growing counties in the nation since the late 1990s. Between 2010 and 2013, Loudoun was ranked the fifteenth-fastest growing county in the nation and the second for jurisdictions over 100,000.



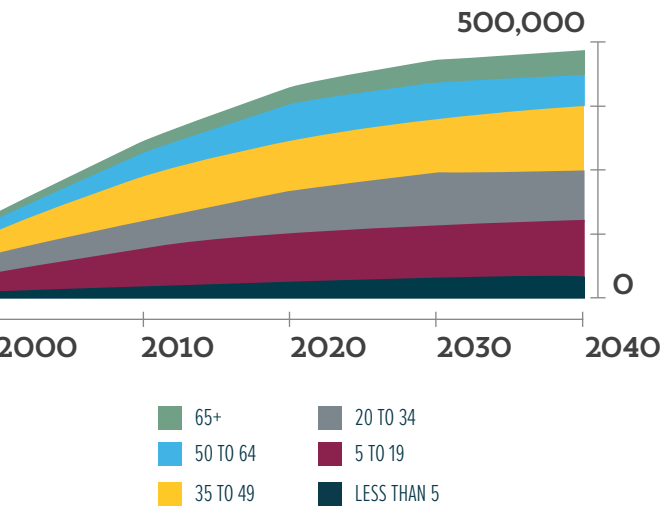
## SCHOOL ENROLLMENT

The high percentage of young families is responsible for the County's large population of school children. Public school enrollment is projected to increase by 22 percent between 2010 and 2015.



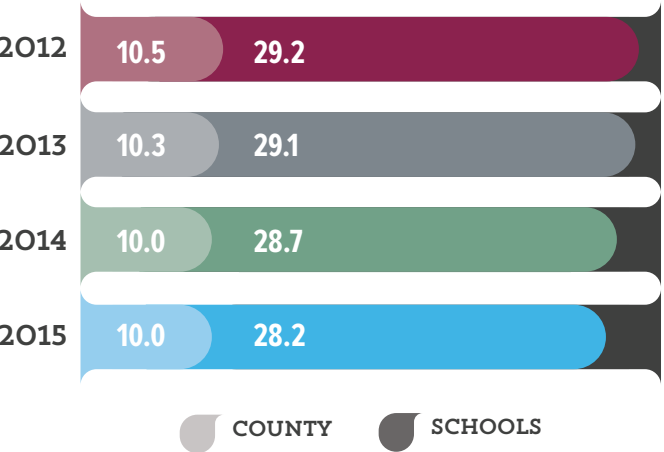
## POPULATION BY AGE

Loudoun's birthrate is 16 percent higher than both the Commonwealth of Virginia's and the national rate. This is due to the fact that young families dominate the County's population.



## COUNTY AND SCHOOLS FTES PER 1,000

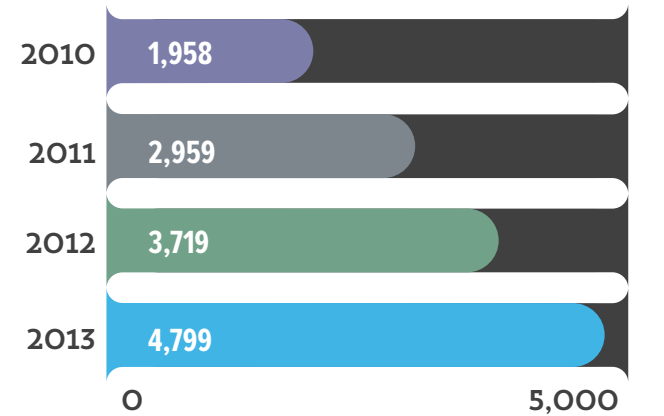
Though population continues to increase, County and School staffing on a per capita basis has decreased over the last four fiscal years as staff continues to improve efficiencies while meeting service demands.



# ECONOMIC INDICATORS

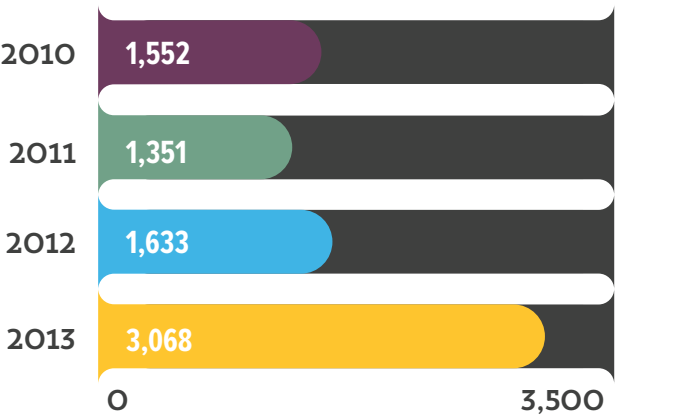
## RESIDENTIAL PERMITS FOR NEW CONSTRUCTION

Residential construction increased by 29 percent between 2012 and 2013 to a level not seen since 2005.



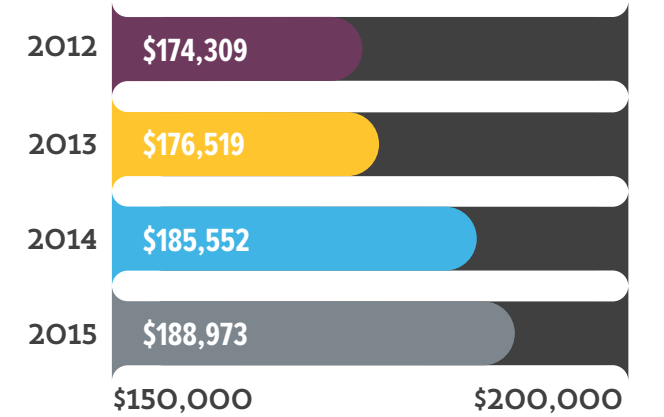
## SQUARE FEET OF NEW NON-RESIDENTIAL CONSTRUCTION

Permitting levels between 2010 and 2012 still showed the impacts of the recession. The substantial growth in 2013 was driven by retail and data center construction.



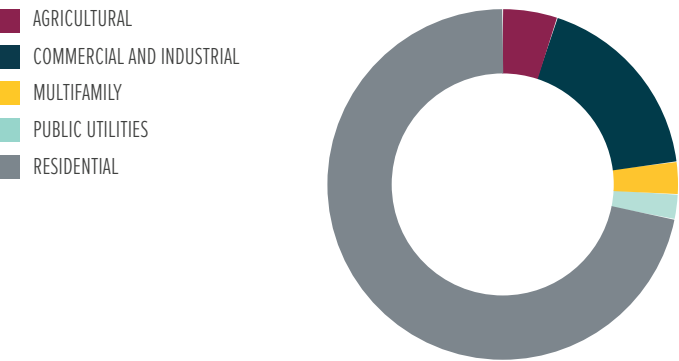
## ASSESSED VALUE OF REAL PROPERTY PER CAPITA

The economic recovery has been slow in its impact on assessed value, though value per capita began to increase in 2012 as both real estate prices and construction activity rebounded.



## ASSESSED VALUE OF REAL PROPERTY BY LAND USE CATEGORY

The breakdown of land use categories and how they contribute to the County's total real property assessed value has stayed relatively consistent over the last ten years. Residential makes up 72 percent of the portfolio's value.

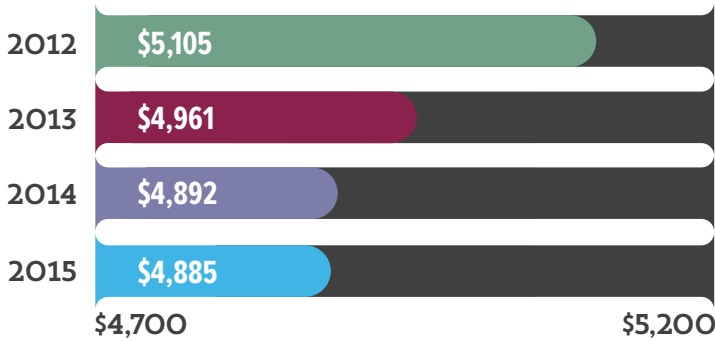


# GENERAL FUND

**THE GENERAL FUND** is the County’s main operating fund and totals \$1.236 billion in FY 2015. The majority of the County’s revenues flow through the General Fund and fund salaries and benefits, internal service charges, materials and supplies, and other typical operating costs. The General Fund’s main source of revenue is general property tax, which is levied on residential and commercial property as well as vehicles, machinery, and other personal property.

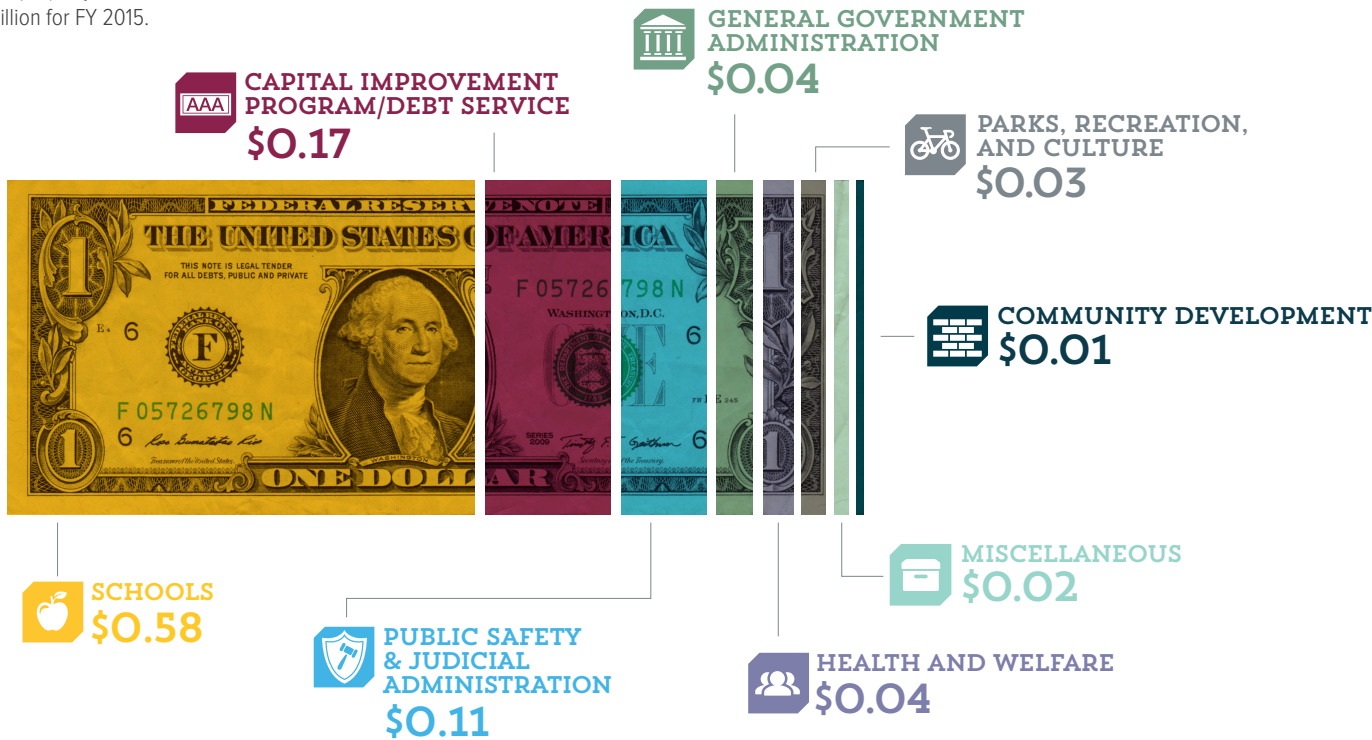
## AVERAGE HOMEOWNER TAX BILL

Through the Board of Supervisors’ focus on fiscal responsibility, the average homeowner’s tax bill has fallen since 2012 by \$220.



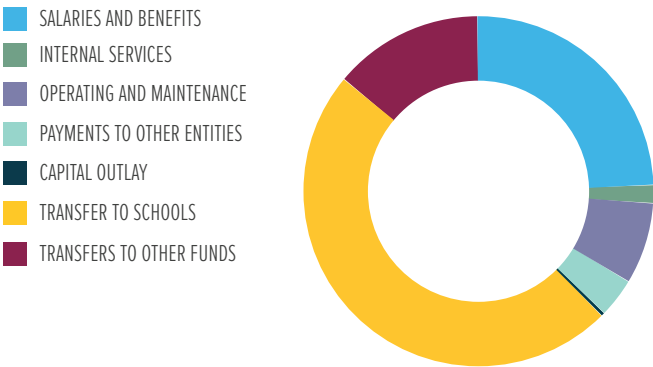
## YOUR TAX DOLLAR AT WORK

Local tax funding, which includes real and personal property as well as sales tax, totals \$1.04 billion for FY 2015.



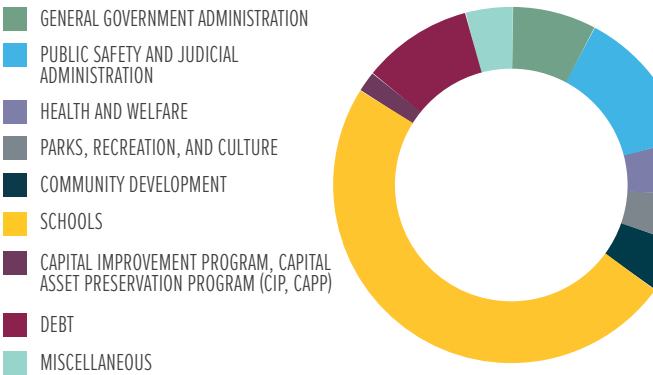
## GENERAL FUND EXPENDITURES BY TYPE

Salaries, benefits, and other operating costs are expended out of the General Fund. The greatest expenditure in the General Fund is the payment to Loudoun County Public Schools, which is \$600.8 million for FY 2015.



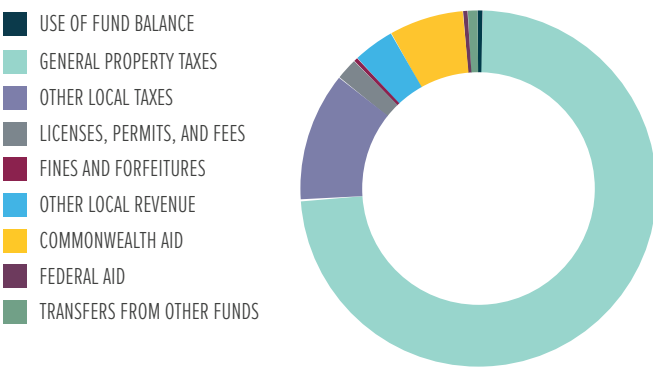
## GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA

The County’s 28 departments and multiple special funds are organized into functional areas based on types of services they provide to the public.



## GENERAL FUND REVENUE BY TYPE

After property tax, other locally levied taxes are the General Fund’s second largest funding source. These revenues are generated through sales, consumer utility, business license, recordation, and other minor taxes as well as vehicle decals.



## LOCAL TAX FUNDING BY FUNCTIONAL AREA

Revenue associated with departmental programs (for example, zoning application fees) offset a portion of the costs to provide the program; the balance of the cost of each program is covered with local tax funding, including property tax.

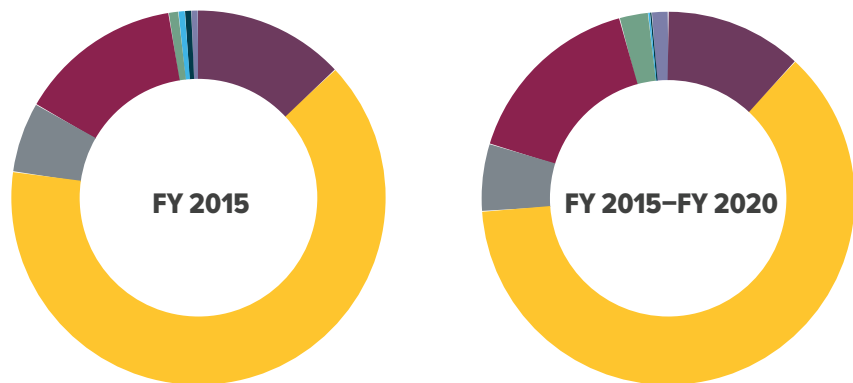


# CAPITAL IMPROVEMENT PROGRAM

THE FY 2015-FY 2020 CAPITAL IMPROVEMENT PROGRAM totals \$1.902 billion and provides a six-year forecast of the County’s and Schools’ land, facility, and equipment needs with a financing plan to implement each need. The CIP facilitates land acquisition, design, construction, and capital equipment procurement for each project.

## FUNDING SOURCES

Debt financing is the main source of CIP funding; this funding includes general obligation bonds (which require voter approval via referendum) and other financing instruments, including revenue bonds.

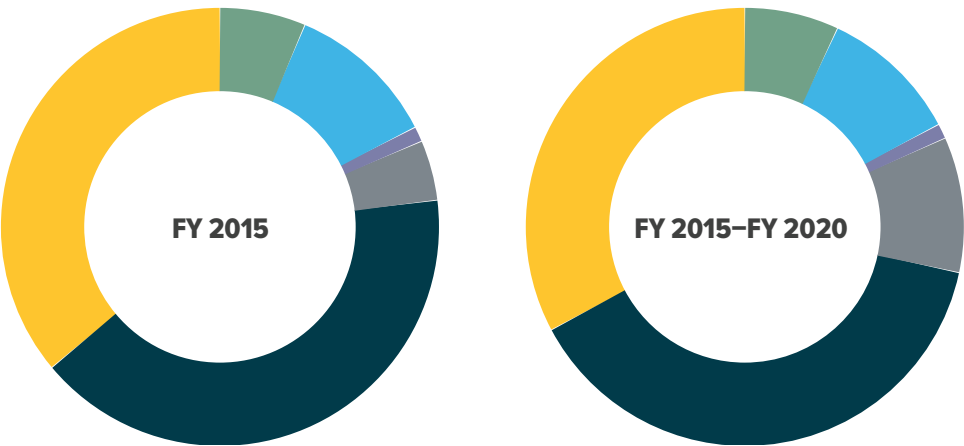


	FY 2015	FY 2015–FY 2020
LOCAL TAX FUNDING	\$39,479,000	\$229,129,000
DEBT FINANCING	\$190,110,000	\$1,179,675,000
INTERGOVERNMENTAL ASSISTANCE	\$18,393,000	\$108,974,000
NORTHERN VIRGINIA TRANSPORTATION AUTHORITY FUNDING	\$41,719,000	\$307,022,000
CASH PROFFERS	\$2,250,000	\$50,615,000
LOCAL GASOLINE TAX	\$2,095,000	\$2,095,000
USER FEES	\$1,132,000	\$3,882,000
PROCEEDS FROM SALE OF LAND	\$1,540,000	\$21,540,000
TOTAL	\$296,718,000	\$1,902,932,000

## FY 2015 CIP BY FUNCTIONAL AREA

Schools and Community Development projects, the majority of which are roads, make up the majority of capital funding in FY 2015 as well as over the life of the current six-year CIP.

- GENERAL GOVERNMENT ADMINISTRATION
- PUBLIC SAFETY AND JUDICIAL ADMINISTRATION
- HEALTH AND WELFARE
- PARKS, RECREATION, AND CULTURE
- COMMUNITY DEVELOPMENT
- SCHOOLS



## OTHER FUNDS

CAPITAL PROJECTS FINANCING FUND	\$190,110,483
COMPREHENSIVE SERVICES ACT FUND	\$8,994,056
COUNTY CAPITAL ASSET PRESERVATION FUND	\$4,420,000
COUNTY DEBT SERVICE FUND	\$170,479,856
DULLES INDUSTRIAL PARK WATER AND SEWER DISTRICT FUND	\$143,752
EMS TRANSPORT REIMBURSEMENT PROGRAM FUND	\$4,500,000
GREENLEA TAX DISTRICT FUND	\$44,038
HAMILTON SEWER SERVICE DISTRICT FUND	\$220,000
JAMES HORTON PROGRAM FOR THE ARTS FUND	\$1,000
LEGAL RESOURCE CENTER FUND	\$87,091
PUBLIC FACILITIES FUND	\$2,250,000
RENTAL ASSISTANCE PROGRAM FUND	\$9,263,469
RESTRICTED USE TRANSIENT OCCUPANCY TAX FUND	\$3,236,847
ROUTE 28 TRANSPORTATION IMPROVEMENT DISTRICT FUND	\$9,592,000
SELF INSURANCE FUND	\$2,800,000
STATE/FEDERAL GRANT FUND	\$2,171,267
SYMINGTON FUND	\$150,000
TRANSPORTATION DISTRICT FUND	\$75,117,781
URAN HOLOCAUST LIBRARY FUND	\$30,000

The County has a number of other funds that collect their own revenue and/or receive revenue as a transfer from another fund. For example, the EMS Transport Reimbursement Program Fund, which was created in FY 2015, collects revenue from users of the County’s ambulance services.

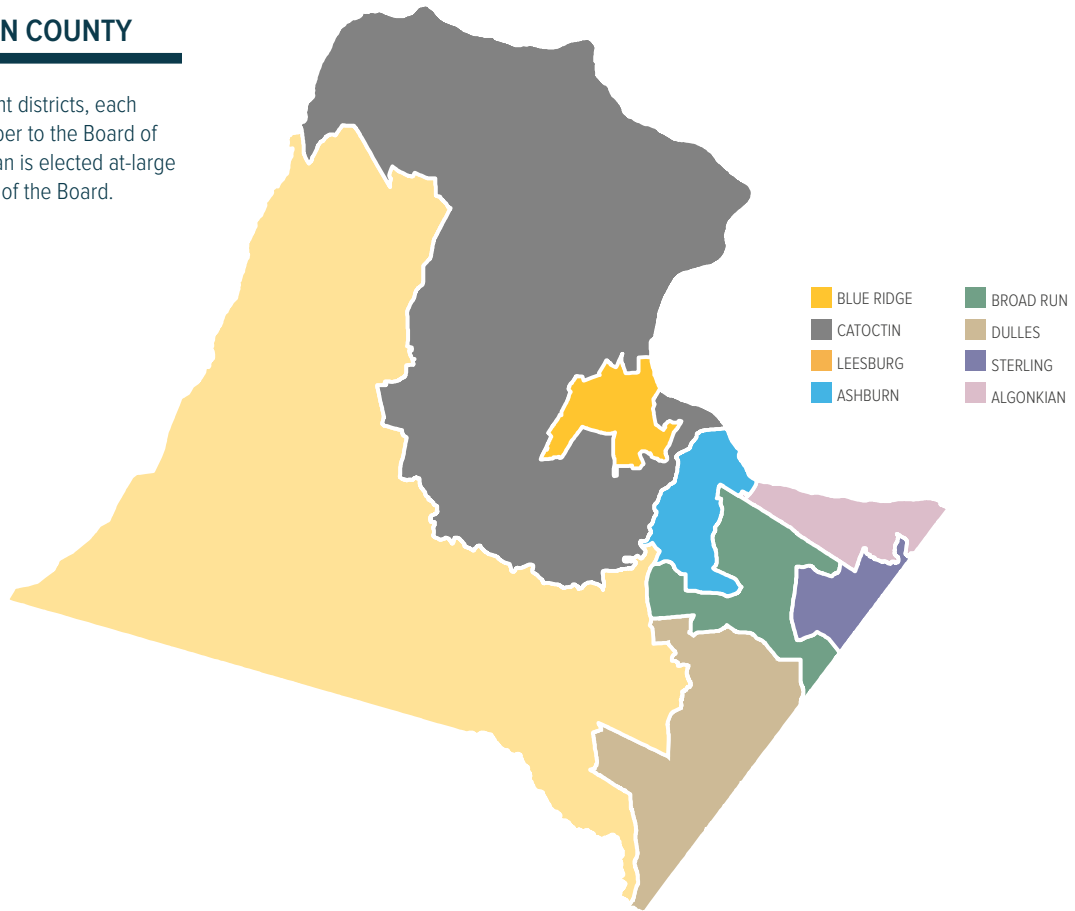
**TOTAL**  
**\$483,611,640**



# LOCATION

## MAP OF LOUDOUN COUNTY

Loudoun County has eight districts, each of which elect one member to the Board of Supervisors. The chairman is elected at-large and is the ninth member of the Board.



FOR MORE INFORMATION, VISIT [WWW.LOUDOUN.GOV/BUDGET](http://WWW.LOUDOUN.GOV/BUDGET)

